

Коммуникативная реальность постсовременности: вызовы и перспективы

Jaroslava Hrabetova, Olinga Ta'eed

*Charles University in Prague,
Faculty of Humanities, Czech Republic;
Centre for Citizenship, Enterprise and Governance, UK*

MEASUREMENT OF INTANGIBLES IN CURRENT SOCIETY: CHALLENGES, PERSPECTIVES AND CHOICE

Intangible cultural value has temporal, directional, geospatial, transactional, transference & multiplier effects. Social Earnings Ratio non-financial currency is used to unravel volition in dystopia.

Keywords: Evaluation, Intangibles, Measurement, Non-Financial Value, Social Earnings Ratio, Social Impact Analysis, Social Value.

1 Introduction to the Social Earnings Ratio (S/E Ratio) Theoretical Framework

«Reality doesn't exist until we measure it...»¹

Discussions around culture, communicative rationality and post-modernism rarely go beyond academic debate largely due to seemingly unsurmountable difficulties and challenges around measurement of value and values. Nevertheless, sentiment analysis and big data now allow to scientific rigour in soft intangible discovery. The latest of these is the Social Earnings

¹ Confirmed by quantum physics (Manning, Khakimov, Dall & Truscott, 2015).

Ratio® (S/E Ratio®)² which is a one number metric that purports to be the currency of non-financial value. It states total value is the sum of financial value and social value (intangible value). The S/E metric is a powerful all encompassing disruptive financial metric based on General Accounting Principles (GAP) that operates at all levels. It has been created under open source Creative Commons 4.0 license. It converts intangibles sentiment into financial value thereby establishing linkages between what forms a good mind, to a good citizen, good family, good community, good organisations, good regions, good nations and a good world. It translates sentiment into financial value including cultural contexts of love, hope, ambition, inspiration, freedom, etc. allowing relational linkage across the value chain. It is a unifying theory that digitizes value (Fig. 1, 2).



Fig. 1: S/E Levels of Value

Source: authors (2015)

The Centre for Citizenship, Enterprise and Governance (www.cceg.org.uk) has curated the use of S/E Ratio to develop many prodigy metrics in use today from measurement of social impact used in UK Social Value Act 2012 (www.seratio.com) through Health & Wellbeing, Organisational Value, Freedom for Modern Slavery Act 2015, Ethical Leadership and even Personal Value (PV) launched at the end of 2015 (www.serat.io). S/E has been used in several EU Commission programmes (www.socialvalue).

² S/E Ratio was developed at the Centre for Citizenship, Enterprise and Governance in 2011. According to The Vatican (January 2015) it is now "the God metric ... the most rapidly adopted social impact analysis metric in the world" (Lubov, 2015).

eu), and has spun out its own journal, *Social Value & Intangibles Review* in 8 languages.

The mathematical formulation of S/E Ratio has been well delineated elsewhere (Hrabetova and Ta'eed, 2015). In summary, it is the broadening of financial sentiment determining shareholder value, replicated to non-financial stakeholder value through the determination of social sentiment.

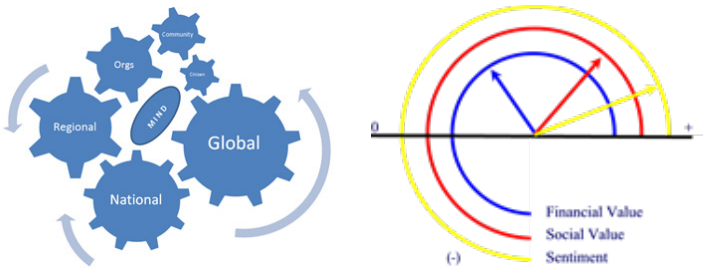


Fig. 2: S/E Explanatory multilevel model

The precedence for this structural paradigm was created as far back as the 18th century when Adam Smith published his twin pillars on Moral Sentiment (Smith, 1759) and *The Wealth of Nations* (Smith, 1776). More recently, the Semantic Web 3.0 has allowed the latter to be determined automatically (Fig. 3). Moreover the metrication of sentiment value allows for the articulation and connection to cultural contexts through an exchange of value enabled by the Social Earnings Ratio. This research elaborates the cultural interdependencies uncovered to date.



2 Exploring Interdependencies

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2.1 Transference

How does value behave? Can it be modelled like water subject to fluid dynamic physics, or like energy which can neither be created nor destroyed but only transformed? Is it a natural phenomena or artificial construct like currency? The S/E community have adopted a quasi construct similar to Bertalanffy's General Systems Theory (Areti, 1970), which is an overarching belief of interconnectivity between system behaviour. The flow paradigm is most often used which allows for (de)acceleration, creation, diminishing, diversion and destruction of value to be understood.

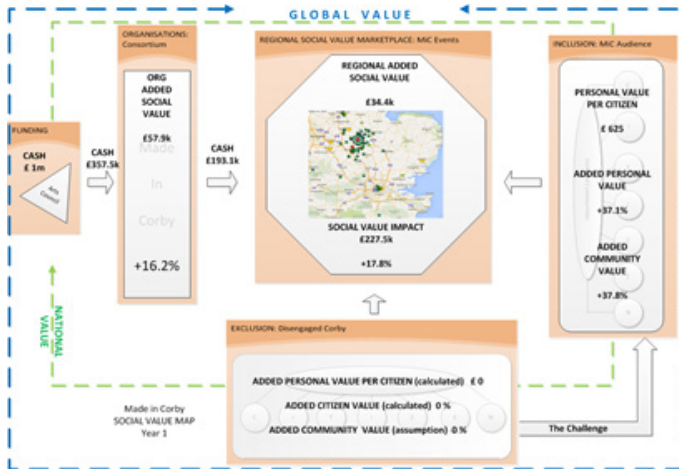


Fig. 4: Flow of Value of Arts Project (Hrabetova, 2015)

2.2 GeoSpatial

The requirement to resolve regional or urban value requires a mirrored theory in social value. How social value diminish with geographical distance has, for example, been mapped in Social Impact Theory (Latané 1981; Latané et al., 1995)

$$Social_Impact = \frac{1}{r^2}$$

where r is the distance from the intervention.



Fig. 5: Social Impact GIS Mapping
(Daly, McCabe, Brook and Ta'eed, 2016)

2.3 Temporal

Both financial and non-financial value changes with time with lifetime value being an accumulation. To do this effectively, both currencies must have parity. S/E Ratio provides the ability to report social value in financial currency.

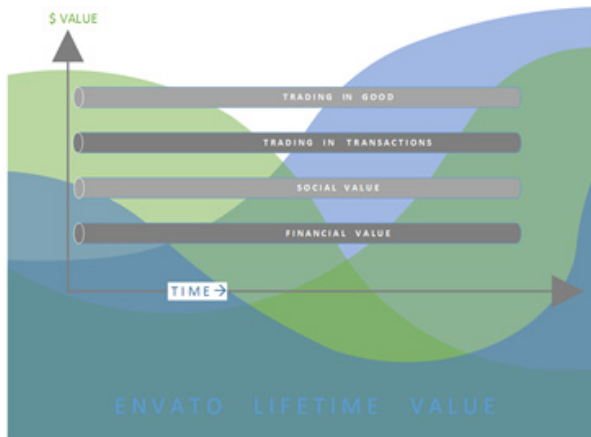


Fig. 6: Social Impact GIS

2.4 Directional

Value has direction. A person can love an animal, but does the animal love the person? The sentiment in either direction

is not the same. The value depends on the positioning of the central actor and the stakeholders.

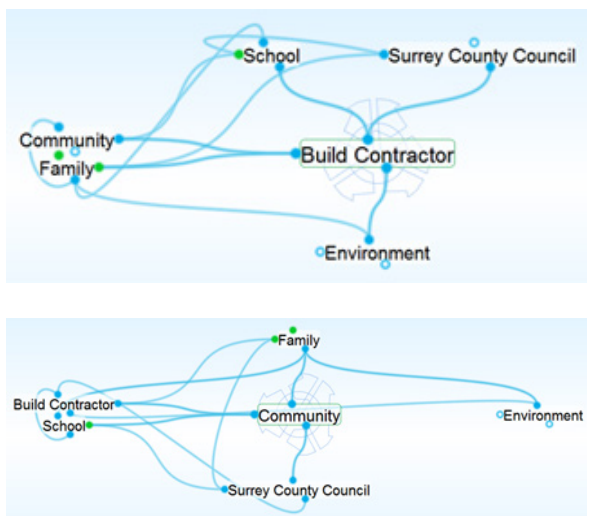


Fig 7. Citizenship Map of School's Programme

2.5 Transactional

How do you transact non-financial value? Is it negotiated, gamed, regulated, chaotic, ... this is research in progress.

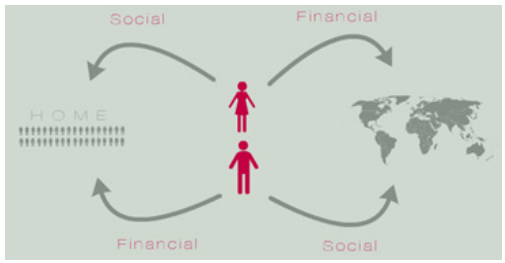


Fig 8. Value of the Diaspora
(Taghiyeva, Ambros & Ta'eed, 2016)

3 Minority Report – Dystopia or Utopia?

Criticism of this approach surrounds not only the ethics around the conversion of the rainbow of sentiment into a dollar value, but of the inevitable '*Minority Report*' parallels; if you can measure it you can control it³. For example, if you can articulate culture through a \$ value, does this lead to recognition and more efficient transactions, or oppression and control? If culture follows a capacity development model, then valuing sentiment is merely capturing metadata.

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³ www.godmetric.guru